



California Department of Consumer Affairs

www.dca.ca.gov

The Department of Consumer Affairs provides equal employment opportunities to all regardless of race, color, creed, national origin, ancestry, sex, marital status, disability, religious or political affiliation, age, or sexual orientation.

It is an objective of the State of California to achieve a drug-free work place. The use of illegal drugs is against state and federal laws, rules governing civil service and violates the special trust placed in public servants. Applicants for state employment are expected to be drug-free.

INVESTIGATIVE CERTIFIED PUBLIC ACCOUNTANT OPEN EXAMINATION

Salary Range: \$4743 - \$5763

Final Filing Date: May 12, 2006

HOW TO APPLY

This is an **Open Examination with the Department of Consumer Affairs**. Please submit an application (STD 678) to the address indicated below. **DO NOT SUBMIT APPLICATIONS TO THE STATE PERSONNEL BOARD.**

NOTE: All applications must include: "to" and "from" dates (month/day/year); time base; and civil service class titles. Applications received without this information will be rejected. Resumes will not be accepted in lieu of a completed State Application, Form STD 678.

NOTE: The Department of Consumer Affairs' Selection Services Unit and/or the State Personnel Board reserve the right to revise the examination plan to better meet the needs of the service if there are any changes in circumstances surrounding the original examination plan.

WHERE TO APPLY

MAIL TO:

Department of Consumer Affairs
Attn: Selection Services (L. Finley)
P.O. Box 980428
West Sacramento, CA 95798-0428

FILE IN PERSON:

Department of Consumer Affairs
Attn: Selection Services (L. Finley)
1625 North Market Boulevard, Suite N321
Sacramento, CA 95834

SPECIAL TESTING

If you have a disability and need special testing arrangements, mark "yes" on Question #2 on the Examination and/or Employment Application. The Selection Services Unit will contact you to make special testing arrangements. The Telecommunication Device for the Deaf (TDD) number is (916) 322-1700 or 1 (800) 735-2922.

FINAL FILE DATE

May 12, 2006. Applications must be **POSTMARKED** no later than the final filing date. Applications postmarked, personally delivered or delivered via interagency mail after the final filing date will not be accepted for any reason. Applications must have an original signature.

WRITTEN TEST DATE

July 15, 2006. It is the candidate's responsibility to contact the Department of Consumer Affairs at (916) 574-8352 three days prior to the written test date if he or she has not received his or her notice.

No makeups or reschedules will be allowed.

STRUCTURED ORAL INTERVIEW DATE

It is anticipated that structured oral interviews will be scheduled during the period of **AUGUST/SEPTEMBER 2006.**

SEE REVERSE FOR ADDITIONAL INFORMATION

**REQUIREMENTS
FOR ADMITTANCE
TO THE
EXAMINATION**

All applicants must meet the education and experience requirement for this examination by the final filing date - July 15, 2006. Unless otherwise stated, experience applicable to one of the following requirements may be combined on a proportional basis with experience applicable to other patterns to meet the total experience requirement.

**MINIMUM
QUALIFICATIONS**

Education: Equivalent to graduation from college **AND**

License: Possession of an active California-issued Certified Public Accountant License, including satisfaction of the attest experience requirement and meet all continuing education requirements of the Board (80 hours per renewal period). **AND**

Either I

Experience: Five years of experience in the California state service performing professional auditing or accounting duties, of which one year must be at a level of responsibility not less than that of an Accounting Administrator I (Specialist), or three years at a level of responsibility not less than that of an Associate Management Auditor, of which one year must have been performing highly complex and sensitive audits.

Or II

Three years of increasingly responsible professional public accounting experience. Professional experience is defined as work performed for a public accounting firm after licensure as a Certified Public Accountant.

**JOB
CHARACTERISTICS**

Investigative Certified Public Accountants will be required to possess and maintain an active California Certified Public Accountant license during the course of employment.

**DEFINITION OF
TERMS**

"Equivalent to graduate from college..." means satisfaction of the requirements for a bachelor's degree from an accredited college. A Bachelor's degree consists of completion of the numbers of units typical of four full years of college (120 or more semester units or 180 or more quarter units).

"Level of responsibility..." means the applicant must have State service experience of appropriate type and length in a class at the same (or higher) level of responsibility as the class specified.

**POSITION
STATEMENT
AND LOCATION**

This is the entry and full journey level in the series. Under general supervision, Investigative Certified Public Accountants perform complex technical investigations with a high degree of independence. May act in a lead capacity to direct or review the work of other Investigative Certified Public Accountants. Provide technical support to legal counsel during litigation. Provide expert testimony at administrative disciplinary proceedings and do other related work.

Positions currently exist in Sacramento County with the California Board of Accountancy, Department of Consumer Affairs, and are anticipated in Southern California in the near future.

**EXAMINATION
INFORMATION**

WRITTEN TEST – WEIGHTED PASS/FAIL. This examination will consist of a **WRITTEN TEST WEIGHTED PASS/FAIL.** Accepted candidates will be invited to the written test and must attain a minimum score of 70% to pass this examination. **Candidates who do not appear for the written test will be eliminated from the examination.** Each competitor will be assessed on his or her knowledge and abilities of the areas listed under the Exam Scope. The written examination will be administered in Sacramento, California, and in Southern California on **JULY 15, 2006.**

STRUCTURED ORAL INTERVIEW – WEIGHTED 100%. Candidates passing the written portion of the examination will be invited to a structured oral interview. The structured oral interview will consist of a pre-interview exercise followed by a series of job-related questions designed to measure responses competitively. The panel will take into consideration only the responses to those questions. **To obtain a position on the eligible list, a minimum rating of 70% must be attained in this examination phase. Candidates who do not appear for the structured oral interview will be eliminated from the examination. It is anticipated that interviews will be held in August/September 2006.**

EXAM SCOPE

In addition to evaluating the competitor's relative abilities as demonstrated by quality and breadth of experience, emphasis in the examination will be on measuring competitively relative to job demands, each competitor's:

WRITTEN TEST WEIGHTED – PASS/FAIL**Knowledge of:**

1. Current professional accounting standards and pronouncements including Generally Accepted Auditing Standards, Generally Accepted Accounting Principles, Statement on Standards for Accounting and Review Services, Financial Accounting Standards Board, and Governmental Accounting Standards Board and Federal and State tax codes as applied to individuals and commercial entities in a variety of industries.
2. Practice, policies, and procedures of certified public accounting firms, the Securities and Exchange Commission and the Public Company Accounting Oversight Board.
3. Work paper techniques applicable to compilations, reviews and financial audits.
4. Review procedures used to assess the quality and scope of work performed by Certified Public Accountants on reviews and audits of government and commercial entities.
5. The California Accountancy Act and the California Board of Accountancy rules and regulations.

Ability to:

1. Discern the potential for real or perceived conflicts of interest.
2. Draw conclusions and determine an effective course of action.

STRUCTURED ORAL INTERVIEW – WEIGHTED 100%**Knowledge of:**

1. Current professional accounting standards and pronouncements including Generally Accepted Auditing Standards, Generally Accepted Accounting Principles, Statement on Standards for Accounting and Review Services, Financial Accounting Standards Board, and Governmental Accounting Standards Board and Federal and State tax codes as applied to individuals and commercial entities in a variety of industries.
2. Practice, policies, and procedures of certified public accounting firms.
3. Work paper techniques applicable to compilations, reviews, and financial audits.
4. Review procedures used to assess the quality and scope of work performed by Certified Public Accountants on reviews and audits of government and commercial entities.
5. The California Accountancy Act and the California Board of Accountancy rules and regulations.

Ability to:

1. Analyze data and situations accurately.
2. Grasp technical audit, accounting, and professional practice issues and integrate them into comprehensive reports.
3. Prepare clear, complete, concise reports and correspondence.
4. Communicate effectively both orally and in writing.
5. Establish and maintain working relationships with others.
6. Maintain the respect, credibility, and acceptance of the accounting profession in California.

**ELIGIBLE LIST
INFORMATION**

An eligible list will be established for the Department of Consumer Affairs. This list will be abolished 12 months after it is established unless the needs of the service and conditions of the list warrant a change.

**VETERANS
PREFERENCE
POINTS**

Veterans preference credit **will not be** granted in this examination since it does not qualify as an entrance examination.

CAREER CREDITS

Career credits **will not be** granted in this examination.

SEE REVERSE FOR ADDITIONAL INFORMATION

GENERAL INFORMATION

It is the candidate's responsibility to contact the Department of Consumer Affairs' Selection Services Unit at (916) 574-8352 three weeks after the final file date if a progress note is not received.

If the notice of exam fails to reach the competitor prior to the written test or interview date due to a verified postal error, the competitor may be rescheduled upon written notice.

Applications are available at State Personnel Board offices, local Employment Development Department offices, the Department noted on the front of this bulletin and at www.spb.ca.gov.

If you meet the requirements to participate in this examination, you will be scheduled to participate in a competitive test in which your performance is compared with other competitors in the exam. All competitors who pass will be ranked according to their scores. Meeting the entry requirements does not assure success in the exam or placement on the employment list.

Examination Locations: Test locations are determined by the number of candidates and are limited or extended as conditions warrant. Ordinarily exams are scheduled in Sacramento, San Francisco, Los Angeles, or the spot(s) location(s) listed on the front of the bulletin.

Employment lists: Employment lists are established by competitive examination and are used in the following order, regardless of list date: 1) sub-divisional promotional, 2) departmental promotional, 3) multi-departmental promotional, 4) service-wide promotional, 5) departmental open, and 6) open. The oldest dated list will be used first. All lists will expire in one to four years unless otherwise stated on this bulletin.

General Qualifications: Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others. Competitors must be in a state of health consistent with the ability to perform the essential functions of the duties assigned to the class. A medical examination may be required. In open examinations, investigation of employment records, personal history, and fingerprinting may be required.

Veterans Preference: California law limits the granting of veterans preference credits to entrance examinations. When credit is granted it is as follows: 10 points for veterans, widows or widowers of veterans and spouses of 100%-disabled veterans; and 15 points for disabled veterans. Directions for applying for veteran's preference is on the Veterans Preference Application form that is available from State Personnel Board offices or written test proctors.

High School Equivalence: Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways: 1) passing the General Education Development (GED) Test; 2) completion of 12 units of college-level work; 3) certification from the State Department of Education, a local school board, or high school authorities that the candidate is considered to have education equivalent to graduation from high school; or 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis.